

JUDICIAL COUNCIL OF CALIFORNIA
ADMINISTRATIVE OFFICE OF THE COURTS
455 Golden Gate Avenue
San Francisco, California 94102-3688

TO: Members of the Judicial Council

FROM: Christine M. Hansen
Director, Finance Division, 415-865-7951

DATE: June 7, 2006

SUBJECT: Approval of Travel Expense Reimbursement for Trial Court Judges and Employees as well as Business Meal Expense Guidelines Policies and Procedures

Issue Statement

Government Code section 69505 (see below) requires the Administrative Director of the Courts to annually recommend to the Judicial Council for approval policies, schedules for reimbursement of travel expenses, and procedures for processing these requests, for judges and employees of the trial courts.

69505. Notwithstanding any other provision of law to the contrary, the following procedures shall apply for business-related travel expenses of judges and employees of the trial courts:

(a) The Administrative Director of the Courts shall annually recommend policies and schedules for reimbursement of travel expenses and procedures for processing these requests, which shall be approved by the Judicial Council and shall be followed by the trial courts.

(b) Each court shall develop a system for presentation and approval of requests that shall ensure that requests are reviewed in an impartial and appropriate manner and that conforms to the policies, schedules, and procedures approved by the Judicial Council.

Each court must then develop a system for presentation and approval of business-related travel expenses to ensure that requests are reviewed in an impartial and appropriate manner, and that the process conforms to the policies, schedules, and procedures approved by the Judicial Council. There have been some minor changes to the policies and procedures approved by the council last year as detailed in the section on comments from interested parties. A memorandum summarizing these changes, as well as all other significant revisions to the 6th edition of the *Trial Court Financial Policies and Procedures Manual*, is attached.

Rule of Court 6.707 (established uniform, trial court financial policies and procedures) requires the Administrative Office of the Courts (AOC) to prepare and adopt a financial

policies and procedures manual for the trial courts that is consistent with the rules of court and policies adopted by the Judicial Council. The AOC is required by Rule of Court 6.707 to make the manual available for comment from the trial courts and from the Department of Finance and the State Controller's Office for 30 days. Trial courts are not required to adhere to any amendment to the manual sooner than 60 days after the amendment is adopted. The comment and adoption period has been completed this year (effective date is July 1, 2006) and contained in the manual is a section on employee travel expense reimbursement.

Recommendation

The Administrative Director of the Courts recommends that the Judicial Council:

1. Effective July 1, 2006, adopt the revised policies, schedules, and procedures for trial court business-related travel expenses contained in the *Trial Court Financial Policies and Procedures Manual* under policy section AOC FIN 8.03, Travel Expense Reimbursement for Trial Court Judges and Employees¹ (attached) and AOC FIN 8.05, Business Meal Expense Guidelines.
2. Adopt the following policies:
 - a. These policies do not change any terms of a memorandum of understanding or agreement by and between a recognized employee organization and a trial court, entered into before July 1, 2006. It is recommended that upon expiration of a memorandum of understanding or agreement by and between a recognized employee organization and a trial court, entered into before July 1, 2006, that the policies mentioned above apply.
 - b. Trial courts that process their travel expense claims through their county will be required to follow this reimbursement policy regardless of the rates that the counties may allow.

Rationale for Recommendation

The adoption of this recommendation will allow for uniform and consistent business-related travel expenses for judges and trial court employees statewide.

Trial courts may decide to allow judges (not employees) to make their own travel arrangements provided costs are the same or less than those made through a travel planner designated by the trial court. This procedure must be documented at the individual courts that make this decision.

¹ The travel rates referred to in paragraph 6.4.2.2 of AOC FIN 8.03 (page 27) are highlighted in the Serranus website and are detailed on pages 36 and 37 in the attached procedure.

A Finance Memo will be issued upon approval of the above recommendations to notify the trial courts.

Alternative Actions Considered

Because of statutory, rule of court, and fiscal requirements, no alternative actions were considered to adopting the annual Trial Court Financial Policies and Procedures Manual. Within the manual, alternatives to individual policies and procedures were considered as a result of the comments received and the changing operational needs of the courts.

Comments From Interested Parties

A number of comments were submitted by trial court representatives regarding various definitions and forms relating to travel expense approval and reimbursement. Comments received were jointly reviewed and acted on by a group of trial court and AOC representatives serving as the review committee for the latest edition of the policies and procedures manual. In each instance, the proposed policy or procedure change was modified in response to comments received.

Implementation Requirements and Costs

There are no anticipated costs for implementing these policies and procedures.

Attachments



Judicial Council of California
ADMINISTRATIVE OFFICE OF THE COURTS

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MEMORANDUM

Date	Action Requested
June 30, 2006	Review and Implement Procedural Changes as Appropriate
To	Deadline
Executive Officers of the Superior Courts Fiscal Contacts of the Superior Courts	As Soon As Practical
From	Contact
Christine M. Hansen Director, Finance Division Administrative Office of the Courts	Bob Fleshman Finance Division 415-865-7531 phone bob.fleshman@jud.ca.gov
Subject	
Summary of Significant Changes to the <i>Trial Court Financial Policies and Procedures Manual</i> , 6th Edition, FY 2006–2007	DRAFT

The Trial Court Financial Policies and Procedures Manual has been revised based on comments and input from the trial courts and the Administrative Office of the Courts (AOC) management team. The revisions are aimed at enhancing the manual's usefulness and ensuring that it continues to be a valuable reference for the judicial branch. Court Executive Officers received notification on May 2, 2006 that the sixth edition of the manual, with an effective date of July 1, 2006, was posted on Serranus and manuals should be updated with the new and revised materials contained within.

This memorandum summarizes the most significant changes contained in the sixth edition.

- All procedures were revised to reflect the new ordering of Sections 1 – 3 as follows:
 - 1.0 Table of Contents
 - 2.0 Purpose
 - 3.0 Policy Statement

- **FIN No. 1.01 Trial Court Organization**, Section 6.4, 2 – Alternative procedures should be submitted to the AOC Director of Finance. A written response to the submission of alternative procedures will be returned to the submitting court within 60 business days of receipt of the document.
- **FIN No. 2.02 Internal Controls**, Section 6.4.4, 2, 1 – The Annual Report of Trial Court Bank Accounts for all bank accounts locally operated will be delivered to the AOC Manager Treasury Services August 30 instead of August 15.
- **FIN No. 4.01 Budget Development** – The procedures in this section have been revised because the annual funding adjustment for trial court operating costs is now primarily based on the State Appropriations Limit.
- **FIN No. 4.02 Budget Monitoring and Reporting**, Section 5.0 – Included definitions for PECT and State Appropriations Limit (SAL) Funding Adjustment;

Section 6.6 – The procedures in this section have been revised from Budget Change Requests to Budget Change Proposals because the annual funding adjustment for trial court operating costs is now primarily based on the State Appropriation Limit;

Section 6.5.1, 3 – Transfers are also subject to notification under California Rule of Court 6.6.20(d)(1).

- **FIN No. 4.03 Position Management** – This procedure is new. Position management was vetted with the trial courts and Trial Court Position Management Training was provided March/April 2005. The Trial Court Budget Working Group and the Court Executives Advisory Committee recommended the implementation of the Interim Position Management Policy, which was issued via Finance Memo TC 2005-003 in April 2005 as it was determined that statewide position information would improve the accuracy of position information provided by courts for making budget augmentation and reduction decisions.
- **FIN No. 8.03 Travel Expense Reimbursement for Trial Court Judges and Employees**, Section 5.0 – Included definition for Headquarters and deleted definitions for Mileage Claim and Travel Request Approval. The deletions refer to forms omitted from the manual and depending on internal court policies, may or may not be required;

Section 6.1.1 – Judges and employees who need to travel on court business shall, depending on internal court policies, either obtain written approval from their appropriate approving authority or notify them;

Section 6.1.4 – The procedures in this section have been revised to reflect the terms of the new contracts with the commercial vehicle companies. State and court travelers must first attempt to use Enterprise Rent-A-Car for vehicle rental needs;

Section 6.2 – The procedures in this section have been revised to include the State of California motor vehicle liability coverage limitation of \$1 million per accident for a driver who is not a state or court employee, the revised liability coverage of \$250,000 for vehicle rentals from commercial vehicle contractors, and steps to be taken in reporting motor vehicle accidents;

Section 6.3 – The procedures in this section have been clarified;

Section 6.4.3, d – Meals provided by a sponsoring organization will not be reimbursed if the traveler chooses to forego the provided meals.

- **FIN No. 8.05 Business Meal Expense Guidelines** – This procedure was initially included in the fifth edition and formerly numbered FIN No. 8.03, 6.7. The procedure has been revised to include dinner meetings that cannot be conducted any time other than the meal period and to clarify that the presiding judge may delegate the authority to approve expenditures for business meal expenses to the Court Executive Officer or another judge. The delegation clarification was necessitated due to the limitations imposed by California Rule of Court 6.603 (c)(6)(C) and (d)(1).
- **FIN No. 14.01 Security** – This procedure was formerly numbered FIN No. 7.04. The procedures and associated documents in this section have been revised due to the State Appropriations Limit funding process and working group recommendations.
- **FIN No. 16.01 Gifts of Personal Property** – This procedure was initially included in the fifth edition and formerly numbered FIN No. 13.02.
- **FIN No. 16.02 Indirect Cost Rate Proposal** – This procedure is new. The indirect cost rate provides a basis for billing other entities for an appropriate share of indirect costs (such as administrative expenses). Indirect costs include salaries, benefits, and operating expenses and equipment not chargeable directly to a program or project and may ultimately result in a significant budget offset for the trial courts.

For your convenience, the complete edition of the sixth manual can be accessed at:

http://www.courtinfo.ca.gov/reference/tcfp/tcfpman_6ed.htm. If you have any questions regarding the manual, please address them to Bob Fleshman using the contact information provided on the first page of this memorandum.

Executive Officers and Fiscal Contacts of the Superior Courts

June 30, 2006

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CMH/DG/bf

cc: Richard Kai, Assistant Director of Finance, AOC Office of Trial Court Financial Services
Stephen H. Nash, Assistant Director of Finance, AOC Office of Budget Management
John A. Judnick, Manager, AOC Internal Audit Services
Robert E. Fleshman, Special Assistant to the Chief Financial Officer, AOC Finance Division



Judicial Council of California
Administrative Office of the Courts

Trial Court Financial Policies and Procedures

Procedure No.
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FIN 8.03
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**TRAVEL EXPENSE REIMBURSEMENT FOR
TRIAL COURT JUDGES AND EMPLOYEES**

POLICY NUMBER: AOC FIN 8.03

Original Release

April 2001

Originator: Administrative Office of the Courts	Effective Date: July 1, 2006	Revision Date: April 21, 2006
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Travel Expense Reimbursement for Trial Court Judges and Employees

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2.0 Purpose

The purpose of this policy and the procedures that follow is to define the rules and limits that must be observed when arranging, engaging in, or claiming reimbursement for travel on court business.

3.0 Policy Statement

1. Trial court judges and employees may be required to travel in the course of performing their official duties. It is the intent of the AOC that the trial court reimburse its judges and employees for their reasonable and necessary travel expenses incurred while traveling on court business

Trial Court Financial Policies and Procedures	Travel Expense Reimbursement for Trial Court Judges and Employees	Procedure No. FIN 8.03 Page: 3 of 40
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within the limits of the trial court's maximum reimbursement guidelines. Under Government Code section 69505, the AOC's Travel Rate Guidelines must be used. All exceptions to the published AOC Travel Rate Guidelines, including any terms of an executed memorandum of understanding agreement by and between a recognized employee organization and a trial court, must be submitted in writing and have prior approval in accordance with alternative procedures guidelines established in AOC FIN 1.01, 6.4 (2).

2. On an annual basis, the Administrative Director of the Courts shall recommend policies and schedules for reimbursing travel expenses, and procedures for processing reimbursement requests.¹ These policies, schedules and procedures shall be approved by the Judicial Council and followed by the trial court.

4.0 Application

This policy applies to all trial court judges, officials and employees for all in-state, out-of-state, and international travel on court business.

5.0 Definitions

The terms defined below apply to this policy and are for the express purpose of interpreting this policy.

1. **Headquarters.** The traveler's primary place of assigned employment. This is the place where he/she spends the largest portion of his/her regular working time, or the place to which he/she returns on completion of special assignments.
2. **Receipt.** A written record received upon payment for goods or services that itemizes the goods or services received and the price paid for them.

¹ Government Code 69505 (a).

- 3. Travel Expense Claim (TEC).** A form used to record business travel, business meals and other business related expense costs when requesting reimbursement. The form must be signed by the person requesting reimbursement, his/her appropriate approval level and accompanied by appropriate receipts before payment of the claim may be processed.

6.0 Text

6.1 Approval to Travel

The trial court is responsible for developing and implementing a system for the submittal and approval of travel expense claims that is impartial and appropriate, and that complies with the policies, schedules and procedures approved by the Judicial Council.² The minimum standards for travel expense reimbursement are provided below.

1. All travel required for trial court business shall be approved by the traveler's appropriate approval level prior to making travel arrangements.
2. Trial courts may decide to allow judges and employees to make their own travel arrangements, provided they are to the economic or other benefit of the trial court. This procedure must be documented at the individual courts that make this decision.

6.1.1 Arranging for Travel

Judges and employees who need to travel on court business shall, depending on internal court policies, either obtain written approval from their appropriate approving authority or notify them. Travel costs incurred without written travel request approval may be subject

² Government Code 69505 (b).

to rejection when reimbursement is requested. Travel costs incurred without written travel request approval may be subject to rejection when reimbursement is requested. Out-of-state or international travel requires the approval of the Presiding Judge or written designee.

6.1.2 Travel Reservations

Trial court judges and employees may travel by plane, train, bus, private or trial court–owned vehicles, rented car, taxi, or other means, whichever most economically and advantageously suits the needs of the trial court. Travel reservations should be made through a travel planner designated by the trial court. Arrangements for business travel involving airfare and car rentals should be made through the court-designated travel planner. Judges and employees may elect to make their own hotel reservations or may use the court travel planner.

6.1.3 Use of Trial Court and Personal Vehicles

1. Anyone who operates a vehicle on court business must hold a valid California driver's license, a good driving record, and have an approved Annual Certification on file. The traveler's appropriate approval level determines the most economical method of transportation. Prior to authorizing the use of a personal vehicle, the approver will ensure personal liability insurance requirements have been satisfied. However, unless it is a condition of employment, employees are not required to use their personal vehicle for business purposes. Requests for the use of trial court-owned vehicles should be submitted immediately after approval of a travel request requiring a vehicle.
2. To determine if a driver has a valid license and a good driving record, courts should request drivers' records from the Department of Motor Vehicles (DMV) at time of hire for employees who are

- expected to travel on court business and regular intervals thereafter (e.g., annually).
3. Information about the DMV Employer Pull Notice (EPN) program is available on-line at www.dmv.ca.gov. Questions on this program may be directed to the DMV Information Services' Account Processing Unit at (916) 657-5564.
 4. The Department of General Services, Office of Risk and Insurance Management (ORIM) recommends frequent drivers attend and successfully complete an approved defensive driver-training course at least once every four years.
 5. Information about the State of California's Defensive Driver-Training courses is available on-line at <http://www.orim.dgs.ca.gov>. Questions on this program may be directed to ORIM at (916) 376-5311 or email: ddt@dgs.ca.gov.

6.1.4 Commercial Vehicle Rental Policy

1. The State of California contracts with commercial vehicle rental companies, which participates in the American Express Business Travel Account program (BTA). The state contracts include \$250,000 liability insurance and full collision waivers for rented vehicles.
2. It is essential that court officers and employees receive authorization from the appropriate approval level prior to traveling. Trial court policy is to use one of the commercial vehicle contractors whenever vehicle rental is authorized, unless circumstances as outlined within these procedures prevent it.
 - a. Judges, employees, or agents (pro bono consultants, committee members, or volunteers) of the court who are 21 years of age or older may rent and operate vehicles under the

- commercial vehicle rental contractor agreements when on official court business with approval by the traveler's appropriate approval level.
- b. Business-related travel by a contractor or agency temporary help for vehicle usage must be addressed in a written agreement between the contractors or agency and the trial court refer to Section 6.1.8.
3. Upon authorization of commercial vehicle rental, travelers are required to use the primary commercial vehicle contractors first. Should the primary contractor be unable to provide service, travelers are required to use the secondary commercial contractor.
 4. Should the primary and secondary commercial vehicle contractors be unable to provide service, travelers may use a non-contracted commercial vehicle contractor. The use of a non-contracted vendor must be pre-approved in writing by the traveler's appropriate approval level and requires written justification attached to the travel expense claim is necessary.
 5. In the event that a traveler finds a rate less than that offered through the state contract, the state contract and state rate must still be used since the lesser rate will not include the \$250,000 liability insurance under the terms of the state contract.
 6. Substantiation for Upgrade
 - a. A traveler must rent a compact vehicle unless there is a reason for a larger vehicle - such as four or more travelers commuting together, or a need for extra luggage space to transport equipment, conference materials or the like. In such a case, an upgrade for another type or size of vehicle (such as an intermediate-size car, mini-van, or a cargo van) may be utilized, with prior approval of the traveler's appropriate approval level.

- b. If a larger or upgraded vehicle is necessary, written substantiation for the rental must be attached to the traveler's request for reimbursement.
7. The liability insurance will not be activated unless one of these acceptable methods of payment is used:
 - a. An American Express Business Travel Account
 - b. An American Express Corporate Charge Card, clearly marked "State of California."
 - c. State of California Department General Services Charge Card
8. When renting a vehicle from any of the state's commercial vehicle rental companies, it is unnecessary for travelers to sign up for collision insurance (Collision Damage Waiver (CDW)), Loss Damage Waiver (LDW), or medical insurance (called "personal accident insurance").
9. On those rare occasions when it is necessary to rent a vehicle from a non-contracted vendor (i.e., when no car is available or the type or the size of vehicle needed is unavailable from the vehicle rental company with the state contract), the traveler should not sign up for insurance. The State of California Motor Vehicle Liability Program provides automobile liability insurance coverage to court employees on official court business. In the event of an accident, the commercial vehicle rental company insurance carrier will cover liability and vehicle repair costs up to \$250,000. The State of California Motor Vehicle Liability Program will cover any additional liability costs in excess of \$250,000 for court employees, see limitations regarding non-salaried drivers in Section 6.2. If the process as detailed in section 6.1.4 is not followed, the liability insurance is not applicable and any accident related expenses will be the responsibility of the traveler's court.

10. All out-of-state and international travel requires pre-approval in writing from the Presiding Judge or his/her designee. ORIM recommends buying liability insurance coverage for international travel and will assist in obtaining it in accordance with the laws of the foreign country.
11. Contract rental vehicles are to be used only for conducting official court business. A traveler who wishes to extend the rental of a vehicle for personal use should arrange it with the commercial vehicle rental contractor when making reservations and before picking up the vehicle.
 - a. At the end of court business, the traveler must close out the court contract rental agreement (either at the original vendor location or another mutually agreed upon location) and have a new rental agreement drawn for the term of personal travel.
 - b. The rate charged by the vendor for the term of personal travel is between the traveler and the commercial vehicle rental company, does not include the insurance benefit identified above, and must be completely separate and apart from the court contract.
 - c. If personal travel is interrupted by official court business, the traveler may be reimbursed for the court business mileage at the authorized personal vehicle mileage rate or have a new rental agreement drawn for the term of the official court business (whichever is less costly).
12. Vehicle rental contractors charge for vehicles returned with less than full gas tanks. Travelers should refuel vehicles before returning them to the vendor, since the vendor's refueling charge is usually higher than regular gas station rates. Travelers may submit the refueling cost for reimbursement on their TEC, with original receipt attached. If it becomes necessary to use the vehicle rental company for refueling, resulting in a rate higher than

at a regular gas station, the traveler must submit a written explanation with the TEC as to why the vehicle was not refueled prior to its return. In the absence of a satisfactory explanation, the amount involved will be disallowed and will be considered a non-reimbursable personal expense.

6.1.5 Discount Airfares for Official Business

1. The State of California contracts for city pairs with domestic airlines. These contracts provide discounted airfares, referred to as YCAL, for travel between various California city pairs and numerous out-of-state destinations. Cost savings may be achieved through these contracted fares as they are unrestricted and not subject to limited seating.
2. Discounted fares are available to trial court employees traveling on official court business when ordering directly from an airline or from an authorized travel agent. Acceptable methods of payment include:
 - a. An American Express Business Travel Account; and
 - b. An American Express Corporate Charge Card, clearly marked "State of California."
3. The YCAL airfares are available online at:
www.ofa.dgs.ca.gov/Services/AirFare.htm for future reference.

6.1.6 Exception Request for Lodging

1. A request for a lodging exception is allowed for business travel when lodging above the maximum rate is the only lodging available, or when it is cost-effective.

2. An Exception Request for Lodging form and supporting documentation must be submitted in advance of travel and must be approved by the appointing power designee (Presiding Judge or designee). Under no circumstances may an appointing power designee approve his or her own Exception Request for Lodging form.
 - a. **Pertaining to In-State-Travel and Out-of-State-Travel.** Because employees do not have control over where non-state-sponsored business is conducted, reimbursement of actual expenses, supported by receipts is authorized, without the approval of an Exception Request for Lodging form if the participant stays at the conference, convention, or meeting site. In all instances, the traveler must attach substantiating documentation (such as a registration form or an agenda) to the TEC.

3. **Exception Request Criteria.** The following criteria have been established for use in the consideration of exception requests:
 - a. **Alternative lodging.** The judicial branch requires a good faith effort to locate establishments within the identified maximum rates. Attach a list of at least three moderately priced establishments contacted, the dates of the contacts, phone numbers, contact persons, rates available, and any other results of the contacts.
 - b. **Transportation to and from alternative lodging.** Either the cost or the loss of productive time required by travel between the work location and a less expensive lodging establishment can justify exceeding the rate difference (explain efforts to obtain transportation, and provide a cost comparison analysis).
 - c. **State business conducted at a designated lodging establishment** (attach an agenda and supporting documentation). Address the availability of alternative lodging, as identified above.

- d. **Required attendance.** An exception can be authorized when attendance is required at a state conference, convention, business meeting, or training where the contracted facility exceeds the maximum daily lodging allowance (provide specific facts, including confirmation related to this criterion).
 - e. **Attendance at a non-state-sponsored function.** An exception can be authorized when a participant in a non-state-sponsored function cannot stay at the designated function site. Explain the circumstances; provide specific facts that prevent on-site lodging. Please note that an exception will not be authorized solely for the convenience of the traveler.
4. Request an exception in advance of travel for lodging expenses that exceed the following maximum rates:
- a. **In-State.** The rate of \$110, excluding tax and surcharges, for lodging during regular statewide travel in counties other than Alameda, San Francisco, San Mateo, and Santa Clara (includes state-sponsored and co-sponsored functions such as conferences, conventions, business meetings, and training classes).
 - b. **In-State.** The rate of \$140, excluding tax and surcharges, for lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara (includes state-sponsored or co-sponsored functions such as conferences, conventions, business meetings, and training classes).
 - c. **In-State.** The rates of \$110 or \$140, whichever is applicable, excluding tax and surcharges, for non-state sponsored functions (conferences, conventions, business meetings, and training classes) if the participant does not stay at the conference, convention, or meeting site. An exception request for such an alternative site is rare and shall be authorized only in instances justified as a result of official state business (i.e., schedule conflicts due to multiple meetings at various sites, no

room available, and so forth). Business meetings authorized under this section are meetings with formal agendas requested by outside entities at locations over which the employee has no control.

- d. **Out-of-State.** Lodging expenses will be reimbursed for the actual incurred costs up to the federal lodging rate, plus tax and surcharges, when substantiated by receipts. The U.S. Department of State Standardized Regulations (federal) lodging rates are accessible on the Internet at the following (click on Domestic Per Diem Rates):

<http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.htm>

5. The Department of General Services and American Express have joined together to provide an on-line lodging directory for state travelers, which may be accessed at www.travelcsg.com.

The on-line directory does not contain a complete listing of all hotels, but may be used as a guide in locating hotels that offer the state-lodging rate.

6. It is the responsibility of the appropriate approval level to ensure reasonableness and completeness of the Exception Request for Lodging form. An incomplete form or a form with inadequate justification shall be returned unprocessed. If advance approval is not obtained, the traveler shall be reimbursed only for the specified maximum rate plus tax and surcharges.
7. The appointing power designee must retain exception request documents for three years and have them available for audit, if needed.

6.1.7 Hotel/Motel Transient Occupancy Tax Waiver

1. Trial court employees qualify for the State of California Transient Occupancy Tax exemption. The Transient Occupancy Tax is a tax imposed by cities and counties on hotel and motel lodging rates within the State of California. This tax may be waived if proof is provided that the traveler is a representative or employee of the State Judicial Branch on official business.
2. Trial court employees should attempt to have the Transient Occupancy Tax waived for all hotel/motel rooms they stay in while on State business. It is recommended that you inquire about this discount when making reservations. The “Hotel/Motel Transient Occupancy Tax Waiver” form (Std. 236) must be completed in order to qualify for the discount. A copy of the “Hotel/Motel Transient Occupancy Tax Waiver” form (Std. 236) is provided in section 7.0, Associated Documents. However, the waiver of the tax is strictly voluntary at the option of the lodging establishment.

6.1.8 Business-related Travel by a Contractor

Business-related travel by a contractor for items such as air transportation, lodging, meals, personal vehicle usage, rental vehicle usage, insurance requirements, etc. must be addressed in a written agreement between the contractor and the trial court, in accordance with the procurement and contracting guidelines established by the Trial Court Financial Policies and Procedures Manual, AOC FIN No. 6.01. The AOC Travel Rate Guidelines approved annually by the Judicial Council provide specific information regarding the current limitations that apply to allowable travel expenses. The policy and limits listed in the AOC Travel Rate Guidelines that are in effect at the time the agreement is signed must be applied to trial court agreements for services involving business-related travel by a contractor, whenever possible. It is recommended that the court

incorporate and attach a copy of the current guidelines to the agreement.

6.2 State of California Motor Vehicle Liability Program Coverage

The State of California Motor Vehicle Liability Program is a self-insurance program administered by the Office of Risk and Insurance Management. The program is not commercial insurance. There is no policy or policy limit for state and/or court employees. When a driver who is not a state or court employee, such as a pro bono consultant or volunteer, is involved in a motor vehicle accident while on court business, the self-insurance coverage will be limited to \$1 million per accident, regardless of ownership of the vehicle. The non-state or non-court employee driver's assigned court will be financially responsible for the payment of any claims, settlements, judgments or verdicts in excess of \$1 million. The program is funded through assessments charged to government entities, including courts that own vehicles and specified mobile equipment.

Courts must complete and submit an Annual Mobile Equipment Inventory form to the Department of General Services (DGS), pursuant to DGS instructions. Trial courts that own vehicles or mobile equipment will pay an annual assessment to DGS based on the information provided by the court on this form.

- 1. Court- Owned Vehicles.** First-dollar liability coverage is provided for judicial officers and court employees authorized to drive court-owned vehicles in the course and scope of employment. That is, if a judicial officer or court employee is authorized to drive a court-owned vehicle in the course and scope of their employment at the time of an accident, the State Motor Vehicle Liability Program provides full protection against third-party claims arising out of that accident. The program does not cover damage to the court vehicle. Repairs for such damage are arranged and paid for directly by the court. If a

court-owned vehicle is damaged as a result of negligence by a third party, ORIM will initiate action to recover from that party the cost to repair or replace the damaged vehicle.

2. **State Vehicles.** The Department of General Services, Office of Fleet Administration (OFA) operates five garages where courts may obtain state vehicles, either on a daily or month-to-month basis. First-dollar liability coverage is provided for judicial officers and court employees authorized to drive state vehicles in the course and scope of their employment. In addition to insurance, OFA rates include fuel, oil, maintenance, vehicle repair costs, and roadside assistance. At no additional cost, a fuel card is also provided for each vehicle. The court should be aware that it may be billed for damage to the vehicle caused by operator misuse, abuse, failure to perform maintenance (for month-to-month leases), negligence, or damage caused to the vehicle while operated by a person other than a court employee.
3. **State Commercial Vehicle Contractors.** To obtain the benefit of \$250,000 liability coverage when driving on court business, travelers should rent vehicles for short-term use only from the state-contracted companies. In addition the liability insurance will not be activated unless the traveler uses the state negotiated rental car rate and one of the recognized methods of payment. Refer to Section 6.1.4, Commercial Vehicle Rental Policy for recognized methods of payment.
4. **Non-Contract Commercial Vehicle Company.** If the use of a non-contract company is justified, the liability insurance offered through the Motor Vehicle Liability Program will provide adequate coverage for court travelers on official business. However, the program does not cover damage to the rental vehicle. Repairs for such damage are paid for directly by the court. If the accident is a result of negligence on the part of a third party, ORIM will initiate action to recover from that party the cost to repair or replace the damaged vehicle. If the

use of the vendor is not justified, however, the state's liability insurance is not applicable and all expenses will be charged to the traveler's court. Claims not covered by ORIM should be sent to AOC's Office of the General Counsel (OGC), which will work with the court to resolve them.

5. **Privately Owned Vehicles.** Judicial officers and court employees authorized to drive their own vehicle in the course and scope of employment should be aware that, in case of an accident, their own personal vehicle liability insurance provides the primary protection up to the policy limit. Should a settlement or judgment arising out of that accident exhaust the policy limit, the state's Motor Vehicle Liability Program provides unlimited excess coverage. In the event of an accident, the employee should pay his/her deductible and request reimbursement, substantiated by a receipt, on a TEC. The reimbursement will be considered an allowable court expense if:
 - a. The damage occurred while the automobile was used on authorized office court business;
 - b. The amount claimed is the actual loss and is not recoverable directly from or through the insurance coverage or any party involved in the accident;
 - c. The loss claimed does not result from a decision not to maintain collision coverage;
 - d. A copy of the insurance policy is provided (for verification of the insurance deductible); and
 - e. An itemized receipt is provided (for the insurance deductible or repair costs up to the deductible maximum). The receipt must indicate proof of payment with a zero balance due.
6. **Out-of-State and International Vehicle Coverage.** The Motor Vehicle Liability Program provides coverage as referenced above for state commercial vehicle contractors or a non-contract commercial

vehicle company, whichever is applicable. ORIM recommends buying liability insurance coverage for international travel and will assist in obtaining it in accordance with the laws of the foreign country.

7. **Annual Certification.** The court determines which judicial officers and court employees are authorized to drive in the scope and course of their duties. Each judicial officer and employee authorized to drive any vehicle must complete an Annual Certification. The Annual Certification serves a dual purpose: (1) it is the mechanism to request approval to use a privately owned vehicle on official court business, verifying that the judicial officer or court employee has personal automobile liability coverage in force on the personal vehicle, with a minimum protection of \$15,000 per occurrence and \$30,000 in the aggregate; and (2) acknowledgement of insurance coverage limitations for non-judiciary passengers. It is the employee's responsibility to inform his or her appropriate approval level of any personal automobile liability coverage changes during the year.

Annually, the form must be verified and signed by each authorized judicial officer and employee, and his or her appropriate approval level. The approver must retain the original form on file. Unless it is a condition of employment, employees are not required to use their personal vehicle for business purposes.

8. **Medical Coverage for Judicial Officers/Court Employees.** The state's Motor Vehicle Liability Program does not provide coverage for medical costs resulting from an injury to a judicial officer, employee, or occupants of a court-operated vehicle. In the event of an accident, an injury to a judicial officer or an employee of the court is handled through workers' compensation.
9. **Insurance Coverage Limitations for Passengers.** Transporting any persons other than those directly involved in official court

business is prohibited unless written permission has been obtained in advance for each trip by the employee's appropriate approval level. In those limited situations when advance approval has been obtained, neither the state's Motor Vehicle Liability Program nor the workers' compensation system will pay for any loss or expense, including; medical expenses, of a non-judiciary passenger, including a family member, resulting from any injury or accident in a court-operated vehicle. The non-judiciary passenger or family member is responsible for all such costs and expenses. Typically, the non-judiciary passenger or family member's health insurance provider would cover these expenses.

- 10. Motor Vehicle Accidents and Reporting.** All motor vehicle accidents involving any vehicle being used on court business must be reported within 48 hours to:

ORIM
707 Third Street, 1st Floor
West Sacramento, CA 95605

To accomplish this, travelers must complete a Vehicle Accident Report, Standard Form 270, as soon as possible and forward it to their supervisor.

- a. The supervisor will: (1) review the form, (2) investigate the circumstances surrounding the accident, (3) verify that the employee was on official court business, (4) and complete the Supervisor's Review of Motor Vehicle Accident, Standard Form 274 and send or fax both forms to:

Trial Court Vehicle Accident Report
c/o Business Services Unit
Administrative Office of the Courts
455 Golden Gate Avenue

San Francisco, CA 94102-3688
Telephone: 415-865-7988
Fax: 415-865-4326

- b. Business Services will: (1) review the form for consistency; (2) acquire clarifying information, if necessary, and (3) send the forms to ORIM.
- c. If the accident resulted in bodily injury or significant property damage to a non-court party, the accident must be reported directly to ORIM by telephone during normal working hours at 916-376-5302 or by a preliminary copy of the Standard Form 270, sent by fax to 916-376-5277. This preliminary report by telephone or fax does not replace the requirement of sending or faxing the Standard Form 270 to the AOC's Business Services Unit as soon as possible.
- d. At the accident scene, do not admit fault or make any promises that the court will pay for damages. ORIM handles all decisions on accident claims. If a claimant contacts you, refer the claimant directly to ORIM at 916-322-0459 to expedite the handling of the claim.
- e. A Vehicle Accident Report, Standard Form 270, and an Accident Identification Card should be placed in the glove compartment of all court-owned or -leased vehicles. The Accident Identification Card serves as evidence of financial responsibility and states: "This vehicle is owned or leased by a superior court of the State of California, a public entity, and operated by judicial officers or employees of the court. California Vehicle Code sections 16000, 16021 et seq. state that ownership or lease of a vehicle by a public entity establishes evidence of financial responsibility." This card should be completed at the scene of an accident and provided to the other driver.

- f. Copies of the Vehicle Accident Report, Standard Form 270, may be acquired online from the ORIM Web site at <http://www.orim.dgs.ca.gov>.

11. **State of California Smog Check Program**

The Bureau of Automotive Repair administers the Smog Check Program in California. The goal of the program is to reduce air pollution produced by vehicles. Trial courts that own and operate vehicles are required to obtain a smog check with the same frequency as is required for vehicles subject to annual renewal of registration. However, a smog check is not required on all vehicles. Some vehicles only need a smog check when they are being sold or registered in California after previously being registered in another state. The type of vehicle, model-year, and area in which the vehicle is registered determines whether a smog check is required.

Pursuant to Health and Safety Code 44019 (a), trial courts affected by Smog Check Program requirements will smog test vehicles in accordance with an established schedule and report the results to the Bureau of Automotive Repair. Each trial court affected by the Smog Check Program is required to complete a Government Fleet Smog Check Program Letter of Response (form 79-19) and submit it to the Bureau of Automotive Repair. A revised Government Fleet Smog Check Program Letter of Response form should be submitted for any changes in vehicle inventory, responsible managing employee, phone numbers, addresses or status of ownership. In addition, trial courts affected by the Smog Check Program are required to report vehicle smog testing results to the Bureau of Automotive Repair on the Government Fleet Smog Check Program Annual Reporting Transmittal (form 79-21). Additional information regarding the Smog Check Program may be acquired online from the Bureau of Automotive Repair's Web site at www.smogcheck.ca.gov.

6.3 Travel Procedures

It is necessary to document business travel expenses with original receipts showing the actual amounts spent on lodging, transportation and other miscellaneous items. In limited circumstances, a receipt not on pre-printed bill head may be acceptable. Receipts not on pre-printed bill head must be signed by the vendor or person furnishing the goods or services. Every receipt must be properly itemized. Original receipts are needed to claim reimbursement for:

- a. Air travel. For ticket less travel, the airfare itinerary is a valid receipt.
- b. Rental cars.
- c. Other forms of transportation including buses, trains, taxis, etc. of \$3.50 or more.
- d. Parking of \$3.50 or more.
- e. Seminar registration.
- f. Hotel lodging. Receipts for hotel lodging charges must be on a pre-printed bill head with a zero balance shown. The hotel express check-out or receipts from a third-party provider for lodging booked via the internet are not valid receipts. In some instances, a hotel may decline to issue a receipt on their pre-printed billing head for lodging booked via the internet.
- g. Meals. (Receipts for meals need not be submitted to the court. However, meal receipts should be retained by the traveler for IRS documentation purposes.)
- h. Incidentals. (Receipts for incidentals need not be submitted to the court. However, receipts for incidental expenses should be retained by the traveler for IRS documentation purposes.)
- i. Conferences and training classes. In addition to the receipt, a proof of attendance or certification of completion must be submitted with the claim.

- j. Telephone or fax charges of \$2.50 or more. All telephone or fax expenses claimed must be related to court business and show the date, place, and party called.

In cases where receipts cannot be obtained or have been lost, a written explanation to that effect and the reason provided must be noted on the TEC. Lodging, airfare, and car rental receipts cannot be certified as lost or waived and will not be reimbursed without the submission of a valid original receipt.

6.3.1 Trial Court Vehicle Use

For travel in trial court-owned vehicles, original receipts documenting expenses for gasoline, oil, parking, and any other necessary costs are required for reimbursement.

6.3.2 Personal Vehicle Mileage

1. When the use of a personal vehicle is approved for trial court business, a TEC form must be completed for reimbursement. The TEC must contain a description of the trip including the date of travel, destination, and total miles driven for business purposes.
2. Trial court judges and employees submitting claims for reimbursement for personal vehicle use should note the following:
 - a. Travel between home and a judge's or employee's regular place of work is not reimbursable.
 - b. When travel commences from home, and the traveler is authorized to use his/her personal vehicle to travel to a business destination other than the traveler's regular place of work, reimbursed mileage will be calculated from the traveler's designated headquarters or home, whichever results is the lesser distance, to the business destination. If the traveler departs from the last business destination directly to the

traveler's home, mileage reimbursement will be calculated from the last business destination to the traveler's designated headquarters or home, whichever results in the lesser distance. If the first or last business destination is closer to home than the regular place of work, no mileage reimbursement will be allowed.

- c. Travel between court locations is reimbursable.
 - d. If the traveler is driven to a common carrier, he/she can claim double the rate authorized for a one-way trip to and from the common carrier, if no parking is claimed. If the traveler departs or returns to a common carrier on his/her day off or one hour before or one hour after the normal workday, actual miles driven may be claimed.
3. Prior to authorizing the use of a personal vehicle, the approver will ensure personal liability insurance requirements have been satisfied. However, unless it is a condition of employment, employees are not required to use their personal vehicle for business purposes. It is the employee's responsibility to inform his or her appropriate approval level of any personal automobile liability coverage changes during the year.

6.4 Travel Expense Reimbursement

1. Reimbursable travel expenses are limited to the authorized, actual, and necessary costs of conducting the official business of the trial court and the limits established in the published AOC's Travel Rate Guidelines. Trial court Travel Expense Claims shall be processed and paid at least monthly.

2. Travel expense reimbursements shall be paid from the Trial Court Operations Fund.³

6.4.1 Submittal of Travel Expense Claims (TEC)

Judges and employees who incur reimbursable business travel costs must submit a completed TEC form, which:

- a. Is approved and signed by the judge's or employee's appropriate approval level.
- b. Includes only allowable expenses paid by the judge or employee.
- c. Is supported by receipts for airline tickets, lodging, car rentals, and any other expenses (refer to Section 6.3 for additional information). Receipts should be arranged in chronological order, taped onto an 8 1/2" x 11" sheet of paper, and attached to the TEC. Each receipt must be itemized on a pre-printed bill head showing the date, quantity, cost, and nature of expense. Receipts not on pre-printed bill head must be signed by the vendor or person furnishing the goods or services.
- d. Provides written justification for any unusual expenses.
- e. Notes the business purpose of the trip.
- f. The AOC has developed an electronic TEC form that maybe used to provide a simple and convenient means of documenting travel expenses for reimbursement purposes. Use of the electronic form is recommended and it is included in the Associated Documents at the end of this procedure.

6.4.2 Allowable Expenses

1. The following types of expenses are allowable and reimbursable for trial court business travel:

³ Government Code 69505 (c).

- a. **Airfare.** Air travel should be obtained at the lowest convenient airfare. Only the cost of coach class air travel is allowable.
- b. **Surface Transportation.** The cost of surface transportation by train, bus, taxi, and rented vehicle, private or trial court-owned vehicle is allowable. If surface transportation is chosen in lieu of available commercial air travel, the total reimbursement cannot exceed the total cost for travel had the services of a commercial airline been used. A cost comparison should be prepared calculating the amounts for both modes of transportation and related expenses prior to approving surface travel so the traveler knows in advance the estimated amount eligible for reimbursement.
- c. **Mileage.** The mileage rate for reimbursement when personal vehicles are used in the course of trial court business will be established by the published AOC travel policy. Parking and toll charges are also reimbursable.
- d. **Lodging.** Actual costs incurred for overnight lodging are allowable up to the maximum rate established by the published AOC travel policy or approved lodging exception request rate.
- e. **Meals.** Trial court judges and employees may be reimbursed for meals consumed during business travel. Meals to be reimbursed should be itemized as breakfast, lunch or dinner. The maximum allowable reimbursement for each meal is established by the published AOC travel policy. Meals provided by a sponsoring organization will not be reimbursed if the traveler chooses to forego the provided meals. It is the traveler's responsibility to communicate any dietary restrictions to a sponsoring organization.

According to the Internal Revenue Code, meal costs for same-day travel, even if reimbursed by the employer, are a personal expense, not a "business expense," which means meal costs

for same-day travel are subject to taxation, except as noted below:

Meal reimbursements for travel less than 24 hours are non-taxable and non-reportable when:

- i. Travel includes an overnight stay
- ii. Meals provided to attendees are included as part of a conference curriculum or business meeting and must be documented with date, duration, place, attendees' names and purpose of the meeting.

- f. **Personal Services Charges/Incidentals.** Actual amounts paid as incidentals for services such as baggage handling, etc., are allowable up to the not-to-exceed maximum costs established by the published AOC travel policy.
- g. **Expenses of Other Judges and Employees.** Trial court judges and employees may be reimbursed for business expenses incurred for other judges and employees provided the specific business reason for the expense is indicated along with the names and affiliations of the others involved. This is intended for common business travel situations where it is practical for one individual to pay for an expense rather than divide it among several individuals (e.g., a restaurant bill for a group of judges and/or employees traveling together).

2. The AOC Travel Rate Guidelines approved annually by the Judicial Council provide specific information regarding the current limitations that apply to allowable travel expenses. The AOC Travel Rate Guidelines may be downloaded from the Serranus website at <http://serranus.courtinfo.ca.gov>

6.4.3 Unallowable Expenses

Expenses incurred for the sole benefit of a trial court judge or employee shall not be allowed as reimbursable travel expenses. Examples of unallowable expenses include any type of insurance, travel loan finance charges, personal credit card fees or dues, newspapers, magazines, and other like charges.

- a. **Alcoholic Beverages.** The purchase of alcoholic beverages is not allowed as a reimbursable travel expense.
- b. **Personal Telephone Charges.** Personal telephone charges that are not court business related are not allowed as reimbursable travel expense.
- c. **Surface Transportation in Lieu of Air Travel.** The excess costs of meals, lodging, or other travel expenses incurred as a result of choosing surface transportation instead of air travel are not allowable. As stated above in Section 6.4.2.b, the total travel costs reimbursed may not exceed the amount had the services of a commercial airline been used.
- d. **Meal Provided by a Sponsoring Organization.** Meals provided by a sponsoring organization will not be reimbursed if the traveler chooses to forego the provided meals.

6.5 Travel Expense Restrictions

To protect the resources allocated to components of the judicial branch that support the basic constitutionally and statutorily required operations of the branch, all judges, subordinate judicial officers, and those trial court employees who are not represented by a recognized employee organization and who earn more than \$100,000 per year will not be reimbursed for professional association dues that are due or owing on or after January 1, 2004. This restriction does not affect

reimbursement of the costs of licenses that are a requirement of the position (e.g., State Bar licenses).

6.6 Travel Expense Reimbursement of Non-Superior Court Employees (Pro-Bono Consultants)

Pro-bono consultants are individuals serving as experts in specialized areas who receive no salary. Since their expertise is needed for limited periods, a written contract may not be required. Headquarters should be established, listed on each TEC, and kept on file by the appropriate approval level. Pro-bono consultants are eligible for reimbursement of actual travel expenses supported by a receipt up to the maximum rates identified in the published AOC's Travel Rate Guidelines.

7.0 Associated Documents

State of California Travel Expense Claim (TEC) form and instructions

Hotel/Motel Transient Occupancy Tax Waiver

AOC Travel Rate Guidelines

State of California Annual Certification to Use Privately Owned Vehicles

Exception Request for Lodging Form

Out-of-State Travel Request Form

Travel Expense Reimbursement for Trial Court Judges and Employees

(1) MONTH/YEAR		(3) LOCATION WHERE EXPENSES WERE INCURRED	(4) LODGING	(5) MEALS			(6) INCIDENTALS	(7) TRANSPORTATION				(8) BUSINESS EXPENSE	(9) TOTAL EXPENSES FOR DAY
DATE	TIME			BREAK-FAST	LUNCH	DINNER		(A) COST OF TRANS.	(B) TYPE USED	(C) CARFARE TOLLS PARKING	(D) PRIVATE CAR USE MILES AMOUNT		
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
(10) SUBTOTALS													
COLUMN CODE (ACCTG USE ONLY)													
CLAIM TOTAL													
(11) PURPOSE OF TRIP, REMARKS, AND DETAILS (Attach receipts/vouchers when required)											ACCOUNTING OFFICE USE ONLY		
											CLAIMANT #		
											INVOICE DATE		
											INVOICE AMOUNT		
											ACCOUNT #		
											PAID BY REVOLVING FUND CHECK NUMBER		
(12) NORMAL WORK HOURS			(13) PRIVATE VEHICLE LICENSE NUMBER			(14) MILEAGE RATE CLAIMED							
(15) I HEREBY CERTIFY that the above statement is a true statement of the travel expenses incurred by me in accordance with the State of California travel reimbursement policy and guidelines as included in the Trial Court Financial Policies and Procedures Manual.													
CLAIMANT'S SIGNATURE				DATE		(16) SIGNATURE, OFFICER APPROVING TRAVEL AND PAYMENT				DATE			

STATE OF CALIFORNIA
TRAVEL EXPENSE CLAIM (TEC) FORM

GENERAL TEC INSTRUCTIONS

All TEC's must be completed in ink (other than black), unless electronically printed. Completion of the upper portion of the form in its entirety is required. "Headquarters" is defined as the traveler's primary place of assigned employment. Submit the signed original and two copies with supporting documentation within 30 days of travel. Receipts should be arranged in chronological order and taped onto an 8 1/2 x 11 sheet of paper.

1. **MONTH/YEAR** – Enter numerical designation of calendar month and four digit year which expenses were incurred. Example: 8 – 2002 (August 2002).
2. **DATE & TIME** – Enter numeric day of the month. **Time of departure and return must be entered using a 24-hour clock, example: 1700 = 5:00 p.m.** If departure and return are same date, enter departure time above and return time below on the same line. Otherwise, use two lines to enter activity.
3. **LOCATION** – Enter the location where the expenses were incurred. To be eligible for lodging and/or meal reimbursement, expenses must be incurred in excess of 25 miles from headquarters.
4. **LODGING** – Enter the actual cost of lodging not to exceed the maximum authorized rate, plus tax per day. Each day of lodging must be listed separately on the form. **An itemized receipt is mandatory.**
5. **MEALS** – **Actual amounts** not to exceed **\$6 for breakfast, \$10 for lunch, and \$18 for dinner.** One day trips: breakfast may be claimed for actual cost up to \$6 if travel begins one hour before normal work hours; dinner may be claimed for actual cost up to \$18 if travel ends one hour after normal work hours; lunch may not be claimed or reimbursed. Note: all meal reimbursement for one day trips are taxable and reportable income unless the travel included an overnight stay.
6. **INCIDENTALS** – **Actual amount up to \$6** for each full 24-hour period. Incidentals may not be claimed or reimbursed for travel of less than 24 hours or fractional days.
7. **TRANSPORTATION** – The most efficient and least costly mode of transportation shall be reimbursed.
 - Enter the cost of transportation. Enter "BSA" for billed to state (court), "C" for cash, "CC" for credit card, and "SCC" for state (court) credit card.
 - Enter the method of transportation used. Enter "A" for commercial airlines, "B" for bus, airport shuttle, light rail or BART, "PC" for privately owned vehicle, "R" for railway, "RA" for rental aircraft, "RC" for rental vehicle, "SC" for state vehicle, and "T" for taxi.
 - Enter carfare, bridge tolls, and parking charges. Enter "C" for carfare, "P" for parking, and "T" for tolls.

Trial Court Financial Policies and Procedures	Travel Expense Reimbursement for Trial Court Judges and Employees	Procedure No. FIN 8.03 Page: 32 of 40
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Original receipts are mandatory for all taxi fares, shuttle fares, bridge and road tolls, public ground transportation fares, and parking fees of more than \$3.50. In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made in the expense account and the reason given. A statement as to a lost receipt will not be accepted for lodging, airfare, rental car, and/or business expenses. For a ticketless flight, submit the itinerary. The itinerary includes the same information that would be found on a ticket.

Also, the airfare itinerary and the car rental agreement must be attached to the TEC even when these items are booked and paid through the court.

8. **BUSINESS EXPENSE** – Receipts are mandatory for all business expenses, except telephone charges of \$2.50 or less. However, all telephone calls must include a statement of the party called, place, and business purpose of the call. Record business meals/business lodging in this column.
9. **TOTAL EXPENSES FOR DAY** – Daily total must be entered.
10. **SUBTOTALS/TOTAL** – Enter column totals (claim should be in balance).
11. **PURPOSE OF TRIP, REMARKS AND DETAILS** – Explain the need (purpose) for travel and any unusual expenses. Enter details or explanation of items included in above columns. The budgetary account code is mandatory and must be included on the form.
12. **NORMAL WORK HOURS** – Mandatory for meal reimbursement.
13. **PRIVATE VEHICLE LICENSE NUMBER** – Mandatory for mileage reimbursement.
14. **MILEAGE RATE CLAIMED** – Mandatory for personal car mileage reimbursement.
15. **CLAIMANT'S CERTIFICATION, SIGNATURE AND DATE** – **Mandatory.**
16. **SIGNATURE AND DATE OF APPROVING OFFICER** – **Mandatory.** (Each employee must have a legitimate and reasonable need to travel before the appropriate approval level gives his or her approval. It is inappropriate for an employee to travel without this approval. The most reasonable mode of transportation and/or lodging must be acquired when traveling. It is the approving officers responsibility to ascertain the accuracy, necessity and reasonableness of the expenses for which reimbursement is claimed.) Print and sign the form and forward the required number of copies to the approving authority.

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PRIVACY STATEMENT

The information Practices Act of 1977 (Civil Code Section 1798.17) and the Federal Privacy Act (Public Law 93-579) require that the following notice be provided when collecting personal information from individuals.

AGENCY NAME: Appointing powers, the Administrative Office of the Courts, and Superior Courts of California.

UNITS RESPONSIBLE FOR REVIEW: The accounting office within each appointing power and the Internal Audit Unit of the Administrative Office of the Courts.

AUTHORITY: The reimbursement of travel expenses is governed by the Victim Compensation & Government Claims Board. The Victim Compensation & Government Claims Board is authorized to adopt the rules and regulations that define the amount, time, and place that expenses and allowances may be paid to State judicial branch officers and employees while on State business per Government Code Section 13920.

PURPOSE: The information you furnish will allow the above-named agencies to reimburse you for expenses you incur while on official State business.

OTHER INFORMATION: While your social security number (SSN) and home address are voluntary information under Civil Code Section 1798.17, the absence of this information may cause payment of your claim to be delayed or rejected. You should contact your department's Accounting Office to determine the necessity for this information. Please note: Your social security number is required for reportable, taxable benefits (i.e., meal reimbursement when no overnight lodging occurs, relocation reimbursement, etc.).

ELECTRONIC WORKBOOK INSTRUCTIONS

1. This Excel workbook is modeled after the STD. 262 on the website of the Office of State Publishing.
2. Excel has a feature called AutoComplete in which Excel anticipates cell data entry based on the first few characters typed, and then imposes a suggested completion for the finished cell entry. Some users find this feature disruptive to smooth data entry. To disable AutoComplete, click on the Tools menu, select Options, select the Edit tab, and unselect "Enable AutoComplete."
3. Yellow help screens will appear with many cells in the money data entry section of the worksheet. If these help screens get in the way of data entry, they can be easily moved out of the way. Simply move the mouse pointer onto the offending help screen, hold down the mouse left click, and drag the help screen out of the way.
4. Concerning header information in rows 7 through 13 (claimant's name, SSN, position, residence address, etc.) the user completes this information in its entirety. If more than one page is needed, retain header information and change page number.
5. Cells in column 7(A) [COST OF TRANS] and in column 8 [BUSINESS EXPENSE] are split vertically to allow a brief description in the upper half and the claim amount in the lower half.
6. Cells in column 7(C) [CARFARE, TOLLS, PARKING] are split both vertically and horizontally to allow two pairs of entries, with a letter code on the left and the amount on the immediate right.
7. Certain cells contain Excel droplists to assist the data entry. These cells are the MONTH/YEAR, 7(A) COST OF TRANS, 7(B) [TYPE USED], and 7(C) [CARFARE, TOLLS, PARKING].
8. All money amount data entry cells are validated to assure that amounts entered do not carry more than two decimal places (i.e. fractions of a cent).
9. The worksheets are protected worksheets. The user has access only to data entry cells. Cells that contain headings and formulas (such as row totals and column totals) are protected.
10. Cells are color coded per: informational data entry = indigo; number of miles data entry = teal; money amount data entry = red; locked cells (headings and formulas) = black.
11. Use of the code "SC" (State Car) in column (7)(B) for any line will prevent any mileage entered on that line from yielding a dollar claim amount. Mileage on State Cars is not reimbursable.
12. The DATE portion of box (2) provides a droplist which allows entry of the numeric day of the month, or entry of the month names. For RT claims (i.e. mass transit incentives programs), use the month names from the drop list, and indicate the starting month in box (1) MONTH/YEAR.
13. Do NOT use the Excel COPY/PASTE sequence to replicate data entry. Unfortunately, even in a protected worksheet, the COPY/PASTE sequence can damage cell formats and validations.

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HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER
(EXEMPTION CERTIFICATE FOR STATE AGENCIES)
STD. 236 (NEW 9-91)

HOTEL/MOTEL OPERATOR: RETAIN THIS WAIVER FOR YOUR FILES TO
SUBSTANTIATE YOUR REPORTS. PARTICIPATION BY
OPERATORS IS STRICTLY VOLUNTARY

Date Executed:

HOTEL / MOTEL NAME

TO: _____
HOTEL / MOTEL ADDRESS (Number, Street, City, State, ZIP Code)

This is to certify that I, the undersigned traveler, am a representative or employee of the State agency indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be paid for by the State of California; and that such charges are incurred in the performance of my official duties as a representative or employee of the State of California.

OCCUPANCY DATE(S)		AMOUNT PAID
	\$	

STATE AGENCY NAME
JUDICIAL BRANCH

HEADQUARTERS ADDRESS

TRAVELER'S NAME (Printed or Typed)

I hereby declare under the penalty of perjury that the foregoing statements are true and correct.

EXECUTED AT: (City)	TRAVELER'S SIGNATURE	DATE SIGNED
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, CALIFORNIA

AOC Travel Rate Guidelines

The AOC's policy and limits on reimbursable travel-related expenses are listed below. To be eligible for lodging and/or meal reimbursement, expenses must be incurred in excess of 25 miles from headquarters.

Lodging – Receipts are required and each day of lodging claimed must be listed separately on the reimbursement claim form. Maximum rates are listed below. Exceptions may be considered on a case-by-case basis, and for centrally booked conferences or meetings.

1. In-state - Actual costs are reimbursable up to a maximum of \$110 per day, plus tax and energy surcharge. Within the counties of Alameda, San Francisco, San Mateo, and Santa Clara, the maximum rate is \$140, plus tax and energy surcharge.
2. Out-of-state – Actual costs up to the US Department of State Standardized Regulations (federal) lodging rate, plus tax and surcharges are reimbursable with appropriate prior approval. The federal lodging rates are accessible on the internet at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.htm> (click on Domestic Per Diem Pates).

Note: Because employees do not have control over where non-state-sponsored business is conducted, reimbursement of actual expenses, supported by receipts is authorized, without the approval of an Exception Request for Lodging form if the participant stays at the conference, convention, or meeting site for either in-state or out-of-state travel. In all instances, the traveler must attach substantiating documentation (such as a registration form or an agenda) to the travel expense claim.

Meals – Actual costs are reimbursable up to the limits stated below for continuous travel of more than 24 hours.

1. Breakfast – Up to \$6.
2. Lunch – Up to \$10.
3. Dinner – Up to \$18.

Meal reimbursement for one-day trips is taxable and reportable income unless travel included an overnight stay. For continuous travel of less than 24 hours, actual expenses up to the above limits may be reimbursable if:

1. Travel begins one hour before normal work hours – Breakfast may be claimed.
2. Travel ends one hour after normal work hours – Dinner may be claimed.
Lunch may not be claimed on trips of less than 24 hours.

Incidental Expenses – Up to \$6 per day. Incidentals are not reimbursable for one-day trips; they may only be claimed after 24 hours.

Transportation – The actual cost of tickets for air, rail, bus, rental car, or other forms of public transportation is reimbursable. The lowest cost ticket available must be purchased. Receipts are required for rental cars and air travel. For ticket less travel, the traveler's itinerary may be submitted in lieu of a receipt.

1. The actual costs of cab fare, public parking, and tolls are reimbursable. Receipts are required for all expenses of \$3.50 or more.
2. Mileage – Personal vehicle mileage is reimbursable at a rate of \$.34 per mile
3. Privately owned aircraft – Reimbursement is \$.50 per statute mile. This reimbursement is taxable and reportable income.

Other Business Expenses – Actual cost is reimbursable. Receipts are required for all other business expenses, regardless of the amount claimed.

In the event receipts cannot be obtained or have been lost, a statement to that effect and the reason provided shall be noted in the expense account. In the absence of a satisfactory explanation, the amount involved shall not be allowed. Further, a statement explaining that a receipt has been lost shall not be accepted for lodging, airfare, rental car, or business expenses.

Receipts for telephone or telegraph charges related to court business of \$2.50 or less are not required. However, claims for phone calls must include the place and party called.

(Effective July 2005)

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**STATE OF CALIFORNIA
ANNUAL CERTIFICATION
TO USE PRIVATELY OWNED VEHICLES ON OFFICIAL COURT BUSINESS AND
ACKNOWLEDGEMENT OF INSURANCE COVERAGE LIMITATIONS FOR NON-JUDICIARY PASSENGERS**

Supervisor: Retain Original Copy

I. CERTIFICATION TO USE PRIVATELY OWNED VEHICLES ON OFFICIAL COURT BUSINESS

In accordance with State Policy, approval is requested to use a privately owned vehicle to conduct official court business.

I hereby certify that, whenever I drive a privately owned vehicle on official court business, I will have a valid driver's license and proof of liability insurance in my possession, all persons in the vehicle will wear safety belts and the vehicle shall always be:

1. Covered by liability insurance for the minimum amount prescribed by State Law (\$15,000 for personal injury to, or death of, one person; \$30,000 for injury to, or death of, two or more persons in one accident; \$5,000 property damage). Vehicle Code Section 16020 (effective July 1, 1985) requires all motorists to carry evidence of current automobile liability insurance in their vehicles;
2. Adequate for the work to be performed;
3. Equipped with safety belts in operating condition; and
4. To the best of my knowledge, in safe mechanical condition as required by law.

I understand that the mileage rate I receive is full reimbursement for the cost of operating the vehicle on official court business including fuel, maintenance, repairs, and both liability and comprehensive insurance. If an accident occurs, I understand that my personal vehicle liability insurance provides the primary protection up to the policy limit. Should a settlement or judgment arising out of that accident exceed the policy limit, the State's Motor Vehicle Liability Program provides excess coverage.

I further certify that, while using a privately owned vehicle on official court business, all accidents will be reported to the Office of Risk and Insurance Management within 48 hours. To accomplish this, judicial officers or employees of the court must complete *Vehicle Accident Report*, Standard Form 270 as soon as possible and send it or fax it to Michael Quinones, AOC Business Services, 455 Golden Gate Avenue, San Francisco, CA 94102-3688, FAX 415-865-4326.

I understand that permission to use a privately owned vehicle on court business is a privilege, which may be suspended or revoked at any time.

II. ACKNOWLEDGMENT OF INSURANCE COVERAGE LIMITATIONS FOR NON-JUDICIARY PASSENGERS

I understand transporting any persons other than those directly involved in official court business is prohibited unless I have obtained advance approval from my supervisor for the specific trip. In those limited situations when advance approval has been obtained, I understand neither the State's Motor Vehicle Liability Program nor the workers' compensation system will pay for any loss or expense, including medical expenses, of a passenger who is not a judicial officer or judicial branch employee (a "non-judiciary passenger"), including a family member, resulting from any injury or accident in a court-operated vehicle. The non-judiciary passenger is responsible for all such costs and expenses. Furthermore, I acknowledge and agree to inform all non-judiciary passengers that there is no medical coverage under the State program for non-judiciary passengers in the event of any injury or accident.

DRIVER'S LICENSE NUMBER	STATE	EXPIRATION DATE
JUDICIAL OFFICER/EMPLOYEE SIGNATURE	PRINT NAME	DATE SIGNED

III. APPROVAL TO USE PRIVATELY OWNED VEHICLE

Use of a privately owned vehicle on Court business is approved.

APPROVING AUTHORITY SIGNATURE	TITLE	DATE APPROVED
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IV. RENEWAL

I have reviewed the above certification and approval and certify that the information provided is correct and valid.

JUDICIAL OFFICER/EMPLOYEE SIGNATURE	APPROVING AUTHORITY SIGNATURE	DATE APPROVED
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STATE OF CALIFORNIA EXCEPTION REQUEST FOR LODGING AOC (REV. 7/03)		JUDICIAL COUNCIL OF CALIFORNIA ADMINISTRATION OFFICE OF THE COURTS	
INSTRUCTIONS: Prior approval in advance of travel is required for amounts that exceed the maximum lodging rates, excluding tax and surcharges. Submit APPROVED request with Travel Expense Claim (TEC) ACCT 262. Please print or type all information.			
<input type="checkbox"/> Regular Statewide Travel over \$110.00, plus tax and surcharges, per night (Attach documentation)	<input type="checkbox"/> Designated High Cost Areas over \$140.00, plus tax and surcharges, per night (Attach documentation)	<input type="checkbox"/> Non-State Sponsored Conference/ Convention, did not stay at function site (Attach documentation)	<input type="checkbox"/> Out-of-State travel (Attach documentation)
CLAIMANT'S NAME		WORK PHONE NUMBER	HEADQUARTERS/CITY
CLAIMANT'S PRIMARY RESIDENCE STREET ADDRESS (Include city, state & zip code)			
DEPARTMENT		DIVISION/COURT	
TRAVEL DATE FROM (month/day/year)		TRAVEL DATE TO (month/day/year)	
POINT OF ORIGIN		DESTINATION	
REASON FOR TRIP			
LODGING ESTABLISHMENT NAME		ROOM RATE \$	
STREET ADDRESS (Include city, state & zip code)			
REASON FOR HIGHER LODGING RATE (check which apply)			
<input type="checkbox"/> Alternate lodging not available		<input type="checkbox"/> Required to stay at contracted lodging site	
<input type="checkbox"/> Cost of alternate lodging and/or transportation equal to or greater than amount requested (include cost comparison)		<input type="checkbox"/> Attendance at a non-State sponsored function, but participant will not stay at the designated function site.	
<input type="checkbox"/> State business will be conducted at designated lodging establishment (attach agenda and supporting documentation)		<input type="checkbox"/> Other (specify below	
EXPLAIN WHY THE ABOVE REASON(S) APPLY--LIST HOTELS SURVEYED (minimum of 3) AND RESULTS (Attach additional page(s) if necessary).			
(Attach copies of agenda, lodging requirements, registration, cost comparison analysis, comparable bids, etc.)			
APPROVAL			
CLAIMANT'S SIGNATURE		TITLE	DATE SIGNED
CONTACT/LIAISON (PRINT OR TYPE)		TITLE	CONTACT NO.
SUPERVISOR/PROJECT MANAGER AUTHORIZATION (SIGNATURE)		TITLE	DATE SIGNED
APPOINTING POWER DESIGNEE APPROVAL (SIGNATURE)		TITLE	DATE SIGNED

OUT-OF-STATE TRAVEL REQUEST

Name and Title		Today's Date
Location of Travel		Date of Travel
Origin of Request (Individual, Committee, etc.):		
Responsible Staff/Unit for Coordination		
Title/Description: <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Other		
Purpose/Explanation: (Briefly describe benefit and reason for trip; include information where appropriate about California's relationship to activity, other California participants, discussion on whether information can be obtained in California, and relation to achieving superior court goals on individual development. Attach additional pages, if necessary)		
Itinerary		
Estimated Costs (Attach additional pages, if necessary):		Account Code:
Number of Travelers:		
Names/Title (if known) or Positions:		
Requested By		Date

FUNDING

To the best of my knowledge, I certify that there are sufficient funds available for the out-of-state travel shown above.

Supervisor/Manager

Presiding Judge

Date _____

Date _____

AUTHORIZATION: Yes No

AUTHORIZATION: Yes No



Judicial Council of California

Administrative Office of the Courts

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BUSINESS MEAL EXPENSE GUIDELINES

POLICY NUMBER: AOC FIN 8.05

April 2001

Originator:

Administrative Office of the Courts

Effective Date:

July 1, 2006

Revision Date:

March 22, 2006

Business Meal Expense Guidelines

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2.0 Purpose

The purpose of this policy and the procedures that follow is to define the rules and limits that must be observed when arranging or claiming reimbursement for meals connected to official court business.

3.0 Policy Statement

1. It is occasionally necessary for trial court judges and employees to conduct official court business during a meal. The trial court may pay vendors' invoices (e.g., caterer bills) or reimburse its judges and employees for the actual cost of business meals when the rules and limits described below are met.

4.0 Application

This policy applies to all trial court judges and employees.

5.0 Definitions

The terms defined below apply to this policy and are for the express purpose of interpreting this policy.

1. **Receipt.** A written record received upon payment for goods or services that itemizes the goods or services received and the price paid for them.
2. **Travel Expense Claim (TEC).** A form used to record business travel, business meals and other business related expense costs when requesting reimbursement. The form must be signed by the person requesting reimbursement, his/her appropriate approval level and accompanied by appropriate receipts before payment of the claim may be processed.

6.0 Text

The minimum standards for arranging and paying for business meals are provided below. The requirements of the travel expense program established in AOC FIN 8.03 are separate and do not apply to business meal expenses as defined in this policy. Thus for example, the requirements of the travel expense program that meal expenses must be incurred in excess of 25 miles from headquarters does not apply to business meal expenses covered by this policy.

6.1 Authorized Business Meals

The Presiding Judge – or, if delegated in writing by the Presiding Judge, the Court Executive Officer or another judge – must determine in each instance that there is a business purpose to permit the business meal expenditure. Once that determination is made, business meal expense documents, travel expense claims (TEC), vendor invoices, etc.) will be processed and approved within budgetary constraints by assigned trial

court staff. *These guidelines do not create an entitlement for payment or reimbursement for any business meal expense incurred without the written advance approval of the Presiding Judge or his or her authorized written delegate.* These guidelines apply to all business meal expenses regardless of the source of funds used to pay the expenses.

Business meals are meals or refreshments during which discussions of court business occurs or meals or refreshments associated with court conferences, meetings, and workshops, when there is a business need to keep participants together. Business meals include meals not authorized through the travel reimbursement program. A higher rate may be paid for such meals than is allowed for the same meals while on travel status.

When properly authorized, the actual cost of a reasonable business meal will be reimbursed or paid up to the maximum rate specified in the section 6.6, Authorized Business Meal Rates. Business meals should support continuation of the meeting and not be the primary function of the meeting. Business meals will not be reimbursed or paid without the submission of a valid original receipt and supporting documentation. A notation explaining that a receipt has been lost will not be accepted.

Business meals may be taken on site, at a trial court worksite or government facility, or off site, at a conference site or restaurant. They may be paid through a vendor invoice when centrally booked in accordance with the procurement and contracting guidelines or to an individual through the travel expense claim process as referenced in section 6.3, Business Meal Reimbursement via a Travel Expense Claim (TEC).

The business function that includes a group meal must have a minimum duration of three hours, except for judges' business meetings and dinner meetings that cannot be conducted any time other than a meal period. Reference section 6.5, Authorized Business Meal Timeframes for these business meal timeframes. The three-hour duration requirement does not apply to meal expenses reimbursed through the TEC process; instead see the section 6.3, *Business Meal Reimbursement via a Travel Expense Claim (TEC)*.

6.2 General Requirements for Court Payment of Business Meal Expenses

1. Trial court judges and employees are normally responsible for their own meals during the workday at their primary place of employment. With proper advance approval, business meal expenditures connected to trial court business are permissible and the court may reimburse or pay those expenses up to the applicable maximum rates specified in the Business Meal Rates section of this policy. All business meal expenditures must be supported by an original receipt, reflecting the actual costs incurred and a completed, approved business-related meal expense form (sample provided in section 7.0, Associated Documents) or a memo or e-mail authorizing the expenditure in advance. The business-related meal expense form, memo, or e-mail will include the following information:
 - a. Date of the business meal(s).
 - b. Scheduled start and end time of the meeting.
 - c. Statement explaining the business purpose of the meeting.
 - d. Category and duration of business meal. Example: Breakfast 8:00–8:30 (30 min.).
 - e. Location/place of the business meal.
 - f. Copy of the formal agenda, if applicable.
 - g. List of expected attendees, their titles and affiliations.
2. Business meals expenses not approved in advance by the Presiding Judge or his or her written delegate will be considered a personal expense and the court will not be reimbursed or paid them.
3. Business meals expenses are not authorized for informal meetings or meetings with existing or potential vendors. Court payment or reimbursement of a court vendor's business-related travel expenses (for example, meals) must be addressed in advance in a written agreement between the vendor and the trial court, in accordance with the procurement and contracting guidelines established in AOC FIN No. 6.01.

6.3 Business Meal Expense Reimbursement via a Travel Expense Claim (TEC)

Individual business meal expense reimbursement must be shown on the TEC form in column 8. See AOC FIN No. 8.03, 7.0 Associated Documents.

1. Reimbursement of the actual cost of business meal expenses, up to the applicable rates specified in the Authorized Business Meal Rates section of this policy may be authorized in the following circumstances:
 - a. Trial court representative conducts court business during a meal period with a party who is not a court vendor or representative. Business meal expense reimbursement will be authorized for the meals of both the external party and trial court representative.
 - b. As a follow-up to an interview process, a candidate for a court management position and the court interviewer meet during a meal period. Business meal expense reimbursement will be authorized for the meals of the candidate and the court interviewer.
2. Additionally, individuals representing the trial court during a business meal function at an outside organization may receive reimbursement for the actual cost of their business meals.

Note: If more than one trial court representative is present in any of the circumstances described above, the lead judge or staff typically should submit the reimbursement request for the entire authorized business meal cost. The three-hour meeting rule described in the Authorized Business Meal Timeframes section below does not apply to business meals being reimbursed through the travel expense claim process.

6.4 Group Business Meals

1. All group meals must be arranged in accordance with the procurement and contracting guidelines established in AOC FIN No. 6.01. The court project manager or coordinator must complete a

- business-related meal expense form and attach a copy of the formal agenda for the event. The completed form and attachment should be submitted for approval to the Presiding Judge or his or her written delegate.
2. Within budgetary constraints, the Presiding Judge or his or her written delegate may authorize group business meal expenditures for trial court judges and employees, consistent with the requirements established in the *Authorized Business Meal Timeframes* section below, in the following circumstances:
 - a. Participation in a full-day court function on site or off site, if there is a business purpose necessitating keeping the group together during the meal period.
 - b. Participation, as part of their duties, in an employer-provided meal associated with a court business meeting or other official court function, if there is a business purpose necessitating keeping the group together during the meal period.
 - c. Participation in a conference, working group meeting, or other official function as a court representative, if there is a business purpose necessitating keeping the group together during the meal period.

Note: Trial court judges and employees, as part of their duties, may participate in an employer-provided meal associated with one of the above functions.
 3. There must be a business reason to keep the group together during the meal period. The court project manager or coordinator must explain on the business-related meal expense form why trial court business must be conducted during the meal period and could not be accomplished at any other time.

6.5 Authorized Business Meal Timeframes

The following provisions apply to group business meal expenses only. Payment for covered expenses should be sought using a business-related meal expense form (sample provided in 7.0, Associated Documents). All business meal expenses must be approved in writing in advance by the Presiding Judge or his or her delegate. Group business meals may not be scheduled to occur at the conclusion of a business function.

1. Breakfast: Permissible only if the actual business function starts at 8:30 a.m. or before and lasts at least three hours. *Example: Breakfast meal period from 8:00 to 8:30 a.m., business function starts at 8:30 a.m. and concludes at 11:30 a.m.;*

or

Breakfast: Permissible for court wide judges business meetings prior to workday that cannot be conducted any other time due to courtroom schedules. The three-hour meeting duration does not apply.

2. Morning Break Refreshment: Not allowable if breakfast is served. If breakfast is not served, a morning break refreshment, typically coffee, is permissible if a business function starts at 10:00 a.m. or before and only if there are three hours or more between the starting time of the function and the end of the function.
3. Lunch: Permissible during the noon hour for court wide functions that start no later than 11:00 a.m., have a business duration of at least three hours, and continue at least one hour after lunch. *Example: Business function starts at 11:00 a.m., lunch is from 12:00 p.m. to 1:00 p.m., and business function concludes at 3:00 p.m.;*

or

Lunch: Permissible during the noon hour for judges' business meetings that cannot be conducted any other time due to courtroom schedules. The three-hour meeting duration does not apply.

4. Afternoon Break Refreshment: Permissible only if there are three hours between the beginning of the business function or the end of lunch and the end of the function.
5. Dinner: Permissible only if the business cannot be conducted at any other time, the business function continues after 6:00 p.m., and advance approval in writing is provided by the Presiding Judge or his or her delegate. The three-hour meeting duration does not apply.

6.6 Authorized Business Meal Rates

1. Business meals will be reimbursed only with the submission of a valid original receipt. A notation explaining that a receipt has been lost will not be accepted. The reimbursement rates authorized for business meals vary depending on the location of the meal and the method by which the meal is arranged. The maximum rates that trial courts may pay (directly or as reimbursement) for business meal expenses are provided below. The specified rates are intended to cover all expenses related to business meals, such as food, beverages (including water), service charge, tip, and taxes. Actual reimbursement or payment for meals other than those for individuals representing the trial court during a business meal function at an outside organization may not exceed the maximum rates below. Trial court judges and employees may purchase more expensive individual meals when requesting business meal expense reimbursement through the TEC process if they choose, but court reimbursement for such meals may not exceed the maximum rates listed below.
 - a. Group Meals Provided at Trial Court or Government Facility or Individual Reimbursement, through a TEC

Breakfast: Actual cost not to exceed \$6.00 per person

Lunch: Actual cost not to exceed \$10.00 per person

Dinner: Actual cost not to exceed \$18.00 per person
Break: Actual cost up to \$4.00 per person (centrally planned in accordance with the procurement and contracting guidelines only; reimbursement is *not* allowed via individual TEC)

Note: "Government facility" above refers to city, county, state, federal, state university, and community college sites.

b. Group Meals Provided Off Site from Trial Court or Government Facility at a Conference Site

Breakfast: Actual cost not to exceed \$14.00 per person
Lunch: Actual cost not to exceed \$28.00 per person
Dinner: Actual cost not to exceed \$40.00 per person
Break: Actual cost up to \$8.00 per person

Note: Conference sites typically charge separate room rental and/or set-up fees not included in the above rates. If properly itemized on the vendor invoice, these fees are permissible for events at hotels or conference sites. If the conference site engages an outside caterer, every effort should be made to negotiate the meal rate within the maximum allowable rate as listed in the *Group Meals Provided at Trial Court or Government Facility* section above.

c. Group Meals Provided Off Site From Trial Court or Government Facility at a Restaurant, Including Hotel Restaurant

Breakfast: Actual cost not to exceed \$12.00 per person
Lunch: Actual cost not to exceed \$18.00 per person
Dinner: Actual cost not to exceed \$40.00 per person
Break: Actual cost up to \$6.00 per person

Note: Meal charges at a restaurant must be itemized on the vendor invoice per meal. Court meetings do not pay a separate

room rental charge at a restaurant, and set-up fees are also not permissible.

6.7 Requests for Exceptions to Business Meal Expense Guidelines

Exceptions to the business meal expense guidelines will be considered only in extraordinary instances, justified as a result of official trial court business. When appropriate, exceptions may be authorized for business meal expenses and meetings not fulfilling the three hour duration requirement. No exceptions will be granted for missing receipts or for exceeding maximum meal rates. All exception requests must be fully documented and submitted in writing to the Presiding Judge or his or her written delegate for review and approval in writing.

6.8 Unallowable Business Meal Expenses

1. The trial court may pay or reimburse the costs of a group meal that is intended to recognize an individual for his or her work-related accomplishments on behalf of the court or in connection with a purpose that is part of the court's mission. However, the court may not pay or reimburse the costs of a group meal that is intended to be part of a retirement event for a judge or court employee. The latter are considered personal expenses.
2. There must be no payment or reimbursement for the expenses of a spouse or guest who accompanies a trial court judge or employee. Costs for alcoholic beverages, daycare, and attendance at entertainment or sporting events will not be paid or reimbursed.
3. Costs of business meals in excess of the maximum rates identified in this policy will not be incurred or authorized.

7.0 Associated Documents

Sample Business-Related Meal Form

